IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF WISCONSIN GREEN BAY DIVISION

APPLETON PAPERS INC. AND NCR CORPORATION,

Plaintiffs.

v. Case No. 08-CV-00016-WCG

GEORGE A. WHITING PAPER COMPANY, et al.,

Defendants.

DEFENDANT THE PROCTER & GAMBLE PAPER PRODUCTS COMPANY'S ANSWER TO FIFTH AMENDED COMPLAINT AND COUNTERCLAIM

Defendant The Procter & Gamble Paper Products Company ("P&G"), by its attorneys Dykema Gossett PLLC, answers Plaintiffs' Fifth Amended Complaint:

INTRODUCTION

- 1. P&G admits the allegations in paragraph 1.
- 2. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 2.
- 3. P&G admits the allegations in the first sentence of paragraph 3 and lacks knowledge or information sufficient to form a belief about the truth of the rest of the paragraph.
- 4. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 4.

JURISDICTION

5. P&G admits that this Court has jurisdiction over the subject matter of this action.

6. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 6.

PARTIES

- 7. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 7.
- 8. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 8.
- 9. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 9.
- 10. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 10.
- 11. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 11.
- 12. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 12.
- P&G lacks knowledge or information sufficient to form a belief about the truth of 13. the allegations in paragraph 13.
- P&G lacks knowledge or information sufficient to form a belief about the truth of 14. the allegations in paragraph 14.
- 15. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 15.
- 16. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 16.
 - 17. P&G admits the allegations set forth in paragraph 17.

- P&G lacks knowledge or information sufficient to form a belief about the truth of 18. the allegations in paragraph 18.
- 19. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 19.
- 20. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 20.
- 21. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 21.
- 22. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 22.
- 23. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 23.
- 24. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 24.
- 25. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 25.
- 26. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 26.
- 27. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 27.
- 28. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 28.

- P&G lacks knowledge or information sufficient to form a belief about the truth of 29. the allegations in paragraph 29.
- 30. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 30.

GENERAL ALLEGATIONS

The Lower Fox River Site

31. P&G admits the allegations in the first sentence of paragraph 31 and denies or lacks knowledge or information sufficient to form a belief about the truth of the rest of the paragraph.

Defendants' Releases

- 32. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 32.
- 33. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 33.
- 34. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 34.
- 35. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 35.
- 36. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 36.
- 37. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 37.
- 38. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 38.

- 39. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 39.
- 40. P&G currently owns and/or operates the Charmin Mill in Green Bay, Wisconsin and P&G denies or lacks knowledge or information sufficient to form a belief about the truth of the rest of the paragraph.
- P&G lacks knowledge or information sufficient to form a belief about the truth of 41. the allegations in paragraph 41.
- 42. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 42.
- 43. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 43.
- 44. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 44.
- 45. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 45.
- 46. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 46.
- 47. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 47.
- 48. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 48.
- 49. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 49.

- 50. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 50.
- 51. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 51.
- 52. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 52.
- 53. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 53.

Cleanup Work and Natural Resource Damages at the Lower Fox River Site

- 54. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 54.
- 55. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 55.
- 56. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 56.
- 57. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 57.
- 58. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 58.
- 59. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 59.
- 60. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 60.

- 61. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 61.
- 62. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 62.
- 63. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 63.
- 64. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 64.
- 65. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 65.
- P&G lacks knowledge or information sufficient to form a belief about the truth of 66. the allegations in paragraph 66.

COUNT I – CLAIM UNDER § 107

- 67. P&G hereby incorporates its responses to the allegations in Paragraphs 1 through 66 of the Fifth Amended Complaint.
- 68. P&G admits that it may be subject to duties imposed on it by operation of law, denies that it is not in compliance with those duties, and otherwise denies or lacks knowledge or information sufficient to form a belief about the truth of the rest of the paragraph.
- 69. P&G admits that it may be subject to duties imposed on it by operation of law, denies that it is not in compliance with those duties, and otherwise denies or lacks knowledge or information sufficient to form a belief about the truth of the rest of the paragraph.
 - 70. P&G denies the allegations in paragraph 70.
- 71. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 71.

- P&G lacks knowledge or information sufficient to form a belief about the truth of 72. the allegations in paragraph 72.
- 73. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 73.
- 74. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 74.
- 75. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 75.
- 76. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 76.
- 77. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 77.
- 78. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 78.
 - 79. P&G denies the allegations in paragraph 79.
- P&G lacks knowledge or information sufficient to form a belief about the truth of 80. the allegations in paragraph 80.
- 81. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 81.
- 82. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 82.
- P&G lacks knowledge or information sufficient to form a belief about the truth of 83. the allegations in paragraph 83.

- 84. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 84.
- 85. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 85.
- 86. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 86.
- 87. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 87.
- 88. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 88.
- 89. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 89.
- 90. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 90.
- 91. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 91.
- 92. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 92.
- 93. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 93.
- 94. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 94.

- 95. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 95.
- 96. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 96.
- 97. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 97.
- 98. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 98.
- 99. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 99.
- 100. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 100.
 - 101. P&G denies the allegations set forth in paragraph 101.
- 102. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 102.
- 103. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 103.
- 104. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 104.
- 105. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 105.
- 106. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 106.

- 107. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 107.
- 108. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 108.
- 109. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 109.
- 110. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 110.
- 111. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 111.
- 112. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 112.
- 113. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 113.
- 114. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 114.
 - 115. P&G admits the allegations in paragraph 115.
 - 116. P&G admits the allegations in paragraph 116.
 - 117. P&G admits the allegations of paragraph 117.
- 118. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 118.
- 119. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 119.

- P&G lacks knowledge or information sufficient to form a belief about the truth of 120. the allegations in paragraph 120.
- P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 121.
- 122. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 122.
- P&G lacks knowledge or information sufficient to form a belief about the truth of 123. the allegations in paragraph 123.
- 124. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 124.
- P&G lacks knowledge or information sufficient to form a belief about the truth of 125. the allegations in paragraph 125.
- 126. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 126.
- 127. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 127.
- 128. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 128.
- P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 129.
- 130. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 130.

- 131. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 131.
- 132. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 132.
- 133. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 133.
- 134. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 134.
- 135. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 135.
- 136. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 136.
- 137. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 137.
 - 138. P&G denies the allegations set forth in paragraph 138.
 - 139. P&G denies the allegations set forth in paragraph 139.
- 140. P&G admits whatever duties may be imposed on it by operation of law and denies any breach of those duties whether imposed under CERCLA or otherwise.
- 141. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 141.
- 142. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 142.

- 143. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 143.
- 144. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 144.
- 145. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 145.
- 146. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 146.
- 147. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 147.
- 148. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 148.
- 149. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 149.
- 150. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 150.
- 151. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 151.
- 152. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 152.
- 153. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 153.

- 154. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 154.
- 155. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 155.
- 156. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 156.
- 157. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 157.
- 158. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 158.
- 159. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 159.
- 160. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 160.
- 161. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 161.
- 162. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 162.
- 163. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 163.
- 164. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 164.

- 165. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 165.
- 166. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 166.
- 167. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 167.
- 168. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 168.
- 169. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 169.
- 170. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 170.
- 171. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 171.
- 172. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 172.
- 173. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 173.
- 174. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 174.
- 175. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 175.

- P&G lacks knowledge or information sufficient to form a belief about the truth of 176. the allegations in paragraph 176.
- P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 177.
- 178. P&G denies the allegations in paragraph 178 insofar as they pertain to P&G. P&G lacks knowledge or information sufficient to form a belief about the truth of the remaining allegations in paragraph 178.
- P&G denies the allegations in paragraph 179 insofar as the allegations pertain to P&G. P&G lacks knowledge or information sufficient to form a belief about the truth of the remaining allegations in paragraph 179.
- P&G denies the allegations in paragraph 180 insofar as the allegations pertain to 180. P&G. P&G lacks knowledge or information sufficient to form a belief about the truth of the remaining allegations in paragraph 180.
- P&G denies the allegations in paragraph 181 insofar as the allegations pertain to P&G. P&G lacks knowledge or information sufficient to form a belief about the truth of the remaining allegations in paragraph 181.
- 182. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 182.
 - 183. P&G denies the allegations in paragraph 183.

COUNT II – CLAIM UNDER CERCLA § 113

- P&G hereby incorporates its responses to the allegations in Paragraphs 1 through 184. 183 of the Fifth Amended Complaint.
- P&G admits whatever duties may be imposed on it by operation of law, and 185. denies that Plaintiffs are entitled to contribution.

- 186. P&G denies the allegations in paragraph 186 insofar as they pertain to P&G. P&G lacks knowledge or information sufficient to form a belief about the truth of the remaining allegations in paragraph 186.
- 187. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 187.
- P&G denies the allegations in paragraph 188 insofar as they pertain to P&G. 188. P&G lacks knowledge or information sufficient to form a belief about the truth of the remaining allegations in paragraph 188.

COUNT III – CLAIM FOR DECLARATORY RELIEF

- P&G hereby incorporates its responses to the allegations in Paragraphs 1 through 189. 188 of the Fifth Amended Complaint.
- 190. P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 190.
- P&G lacks knowledge or information sufficient to form a belief about the truth of the allegations in paragraph 191.
 - 192. P&G denies the allegations in paragraph 192.
 - 193. P&G denies the allegations in paragraph 193.

AFFIRMATIVE DEFENSES

- 1. Plaintiffs' Fifth Amended Complaint fails to state a claim upon which relief can be granted.
- 2. Plaintiffs' claims are barred in whole or in part by the applicable statutes of limitations.
- 3. Plaintiffs' claims are barred in whole or in part by the doctrine of unclean hands in that harm to the environment is the result of the negligence of Plaintiffs and/or other persons.

- 4. Plaintiffs' claims are barred by the doctrine of laches and/or waiver.
- 5. Plaintiffs have failed to comply with the requirements of the National Contingency Plan and, therefore, cannot be reimbursed for expenses they may have incurred or may later incur.
- 6. Plaintiffs' damages, if any, are the result of their own acts or omissions over which P&G has no control.
- 7. P&G's liability, if any, is the result of acts or omissions of a third person within the meaning of 42 U.S.C. § 9607(b)(3).
- 8. Plaintiffs' claims for recovery of response costs are barred in that a reasonable basis exists for allocation of liability in that the alleged environmental harm was caused entirely by the production or reprocessing of carbonless paper in which P&G was not directly or indirectly involved.
- 9. The contribution to the PCB contamination of the Lower Fox River through P&G, if any, is so infinitesimal such that any allocation of liability to P&G would be inequitable.
- 10. Pursuant to the Small Business Liability Relief and Brownfields Revitalization Act and Section 107(o) of CERCLA, 42 U.S.C. § 9607(o), P&G is exempt from liability as a <u>de</u> micromis party, if it has any liability at all.
- 11. Plaintiffs' claims are barred because they are not ripe for adjudication and/or Plaintiffs lack standing to assert them.
- 12. Plaintiffs are not the real party in interest to make a claim for natural resources damages.

Therefore, Defendant P&G requests that all of the claims asserted in Plaintiffs' Fifth Amended Complaint be dismissed, with prejudice, at Plaintiffs' costs, and that this Court grant P&G such other and further relief as this Court deems proper.

COUNTERCLAIM

Defendant The Procter & Gamble Paper Products Company ("P&G"), by its attorneys Dykema Gossett PLLC, and to the extent Plaintiffs' Fifth Amended Complaint states a claim, sets forth its counterclaims as follows:

PARTIES

- 1. Defendant P&G is an Ohio corporation with its principal place of business in Cincinnati, Ohio.
- Plaintiff Appleton Papers Inc. ("API") is a Delaware corporation with its principal 2. place of business in Appleton, Wisconsin.
- 3. Plaintiff NCR Corporation is a Maryland corporation with its principal place of business in Dayton, Ohio.

JURISDICTION

- 4. This Court has jurisdiction over the subject matter of this counterclaim under the Comprehensive Environmental Response, Compensation, and Liability Act, as amended by the Superfund Amendments and the Authorization Act of 1986, 42 U.S.C. § 9601, et seq. ("CERCLA"), 28 U.S.C. § 1331, and supplemental jurisdiction.
- 5. Venue is proper in this District pursuant to 42 U.S.C. § 9613(b) and 28 U.S.C. § 1391(b), because the events giving rise to the claims in this Counterclaim and in Plaintiffs' Fifth Amended Complaint, including the alleged releases of hazardous substances, occurred in this

District. In addition, the Lower Fox River and Plaintiffs' relevant businesses or operations

are/were located entirely within this District.

CLAIM FOR CONTRIBUTION

6. The Fifth Amended Complaint alleges claims for liability against P&G, which

claims P&G denies.

7. Plaintiffs are liable for response costs or damages incurred, or to be incurred, for

PCB contamination of the Lower Fox River Site as those terms are defined in Plaintiffs' Fifth

Amended Complaint.

8. To the extent that the Fifth Amended Complaint states a claim for liability for

responses costs or damages at the Lower Fox River Site, and results in a judgment against P&G,

P&G is entitled to statutory and/or common law contribution, cost recovery, and/or indemnity

from Plaintiffs.

Therefore, P&G demands judgment against Plaintiffs dismissing the Fifth Amended

Complaint, with prejudice; or, if judgment is rendered against P&G, for judgment against

Plaintiffs for costs and damages properly allocable to them, and for such further relief as this

Court deems proper.

Dated: June 26, 2008

Attorneys for Defendant, The Procter &

Gamble Paper Products Company

By: /s/ Michelle A. Gale_

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CERTIFICATE OF SERVICE

I hereby certify that on June 26, 2008, I electronically filed the foregoing **Defendant The** Procter & Gamble Paper Products Company's Answer to Fifth Amended Complaint and Counterclaim with the Clerk of the Court using the CM/ECF system, which sent notification of such filing to the following:

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In addition, a copy of the foregoing document was served via U.S. Mail upon the following:

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> > s/ Irina V. Frye